

**Introduced by Senator Fuller**

February 21, 2014

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An act to add Section 6372 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

**LEGISLATIVE COUNSEL'S DIGEST**

SB 1290, as introduced, Fuller. Sales and use taxes: exemption: education-related products.

Existing sales and use tax laws impose a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state, and provides various exemptions from those taxes.

This bill would exempt from those taxes the gross receipts from the sale of, and the storage, use, or other consumption of, education-related products during a specified period in August of each year, commencing in 2015.

The Bradley-Burns Uniform Local Sales and Use Tax Law authorizes counties and cities to impose local sales and use taxes in conformity with the Sales and Use Tax Law, and existing law authorizes districts, as specified, to impose transactions and use taxes in accordance with the Transactions and Use Tax Law, which conforms to the Sales and Use Tax Law. Exemptions from state sales and use taxes are incorporated into these laws.

This bill would specify that this exemption does not apply to local sales and use taxes, transactions and use taxes, and specified state taxes from which revenues are deposited into the Local Public Safety Fund,

the Education Protection Account, the Local Revenue Fund, the Fiscal Recovery Fund, or the Local Revenue Fund 2011.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 6372 is added to the Revenue and  
2 Taxation Code, to read:

3 6372. (a) In 2015 and each calendar year thereafter, for the  
4 three-day period beginning at 12:01 a.m. on the first Friday of  
5 August and ending at 11:59 p.m. on the following Sunday, there  
6 are exempted from the taxes imposed by this part the gross receipts  
7 from the sale of, and the storage, use, or other consumption in this  
8 state of, education-related products.

9 (d) (1) Notwithstanding the Bradley-Burns Uniform Local Sales  
10 and Use Tax Law (Part 1.5 (commencing with Section 7200)) and  
11 the Transactions and Use Tax Law (Part 1.6 (commencing with  
12 Section 7251)), the exemption established by this section shall not  
13 apply with respect to any tax levied by a county, city, or district  
14 pursuant to, or in accordance with, either of those laws.

15 (2) Notwithstanding subdivision (a), the exemption established  
16 by this section shall not apply with respect to any tax levied  
17 pursuant to Section 6051.2, 6051.5, 6201.2, or 6201.5, pursuant  
18 to Section 35 and subdivision (f) of Section 36 of Article XIII of  
19 the California Constitution, or to any tax levied pursuant to  
20 Sections 6051 and 6201 that is deposited in the State Treasury to  
21 the credit of the Local Revenue Fund 2011 pursuant to Sections  
22 6051.15 and 6201.15.

23 SEC. 2. This act provides for a tax levy within the meaning of  
24 Article IV of the Constitution and shall go into immediate effect.